



INCOME AND EXPENSE DECLARATION

FILING FEE	None
FORMS	FL-150 – Income and Expense Declaration
COPIES	Make two (2) copies of the completed FL-150 – Income and Expense Declaration (front and back).
SERVING THE OTHER PARTY	The other party must be served with a copy of the FL-150 – Income and Expense Declaration. Service must be completed by a person who is at least 18 years of age, and not a party to this action. Service can be accomplished by US mail or by personal service.
FILING	<p>All forms must be typewritten or printed in blue or black ink. (California Rules of Court, Rule 2.100-2.119)</p> <p>Bring completed forms and copies to <u>3341 Power Inn Road, Room 100.</u> You must obtain a number from the Information Booth in order to file your documents in person.</p>
NOTE	<p>A hearing date will not be scheduled by filing these documents with the court.</p> <p>To schedule a workshop appointment contact the Self Help Center located at <u>3341 Power Inn Road, Sacramento, CA 95826.</u> You must obtain a number from the Information Booth to obtain their services.</p> <p>Information may also be obtained at the Sacramento County Superior Court web site: www.saccourt.ca.gov or the Judicial Council web site: www.courtinfo.ca.gov</p>



COMPLETING THE INCOME AND EXPENSE DECLARATION

Purpose of Packet

This packet is designed to help you complete an Income and Expense Declaration. In order to properly fill out this document, you will need proof of your income for the past twelve months (i.e. Check stubs and W-2s or tax returns). If you are self-employed you may substitute profit and loss statements.

You will need to complete this document if you or the other party are seeking orders for child support, spousal support or family support, you are asking the court to set a payment based on your financial ability, or you are proceeding in a marital action and have not yet completed and served your Declaration of Disclosure.

Getting Started

These instructions correspond with the Income and Expense Declaration, form FL-150, revised January 1, 2007. The revision date can be found in the lower left corner of the form. Forms dated before January 1, 2007 are no longer valid and will not be accepted for filing.

Completing the Income and Expense Declaration, page 1 of 4

In the top left box of the document print your full name, mailing address, telephone number and email address. In the space next to "ATTORNEY FOR" print "In Pro Per." This means that you are acting as your own attorney in this case.

In the second box down, the court's name and address may already appear. If not, please print the address as follows:

**County of Sacramento
3341 Power Inn Road
Sacramento, 95826
Family Relations Courthouse**

In the third box down print in the full names of the parties next to the words "Petitioner" and "Respondent." Whoever started the case will be the Petitioner for all filings, even if the County of Sacramento started the case.



In the box below and to the right of the parties' names, print your court case number. Do not use the Child Support Agency's internal case number.

Complete items 1 – 4. The answers requested here will provide the court with information about your employment, age, education, tax filing status, and your estimates of the other party's income.

Skip the signature line at the bottom of page 1 until you have finished all pages of the form.

Completing the Income and Expense Declaration, page 2 of 4

Please note that you must attach copies of your pay stubs for the last two months and proof of any other income.

In the top bar, print the parties' names just as they were printed on the first page. Print your case number in the box to the right.

Items 5, 6 and 7 ask you to provide income information in 2 columns. The first column is for the income you received last month and the second column is for the average monthly income you received over the last 12 months.

Beginning with the first column labeled "Last month," complete the income information.

Item 5a.-5c. Using your paycheck stub(s) for last month, print the amount of salary or wages, overtime pay, and commissions or bonuses you received last month before taxes or other deductions.

Item 5d. If you receive public assistance, for example: TANF, SSI, and GA/GR, Print the amount you received last month and check the box if you are currently receiving public assistance.

Item 5e. If you receive spousal support/alimony either from this marriage, or from a different marriage, check the appropriate box and print the amount you received last month.

Item 5f. If you receive partner support either from this domestic partnership, or from a different domestic partnership, check the appropriate box and print the amount you received last month.

Item 5g. If you receive pension fund or /retirement payments, print the amount you received last month.

Item 5h. If you receive Social Security retirement (not SSI), print the amount you received last month.



Item 5i. If you receive disability either from Social Security (not SSI), state disability (SDI), or private disability, check the appropriate box and print the amount you received last month.

Item 5j. If you receive unemployment compensation, print the amount you received last month.

Item 5k. If you receive workers' compensation, print the amount you received last month.

Item 5l. If you receive other income, (for example: military basic allowance for quarters (BAQ), or royalty payments), print the amount you received last month.

Next you must complete the column marked, "Average monthly (total last 12 months divide by 12). This column asks you to provide your average monthly income over the last 12 months. To calculate your average monthly income, you will need to add all income received over the last 12 months and divide the total by twelve.

Item 5a.-5c. Using your W-2's or paycheck stub(s) for last year, determine how much salary or wages, overtime pay, and commissions or bonuses you received for last year before taxes. Divide these figures by 12 and print the answer in the spaces provided.

Item 5d. Determine the total amount of public assistance you received for last year and divide this figure by 12. Print the answer in the space provided.

Item 5e. Determine the total amount of spousal support you received for last year and divide this figure by 12. Print the answer in the space provided.

Item 5f. Determine the total amount of partner support you received for last year and divide this figure by 12. Print the answer in the space provided.

Item 5g. Determine the total amount of pension fund or retirement payments you received for last year and divide this figure by 12. Print the answer in the space provided.

Item 5h. Determine the total amount of Social Security retirement (not SSI) you received for last year and divide this figure by 12. Print the answer in the space provided.

Item 5i. Determine the total amount of disability payments you received last year and divide this figure by 12. Print the answer in the space provided.

Item 5j. Determine the total amount of unemployment compensation you received last year and divide this figure by 12. Print the answer in the space provided.

Item 5k. Determine the total amount of worker's compensation you received last year and divide this figure by 12. Print the answer in the space provided.



Item 5l. Determine the total amount of other income you received last year and divide this figure by 12. Print the answer in the space provided.

Item 6 requires you to provide information about any investment income you receive. If you do not have any investment income, print "0" on each line and go on to Item 7.

Beginning with the column labeled "Last month," fill in the relevant income information.

Item 6a. Print the amount of dividend or interest income you received last month

Item 6b. Print the amount of rental property income you received last month.

Item 6c. Print the amount of trust income you received last month.

Item 6d. Print the amount of other investment income you received last month.

Next you must complete the column marked, "Average monthly (total for last 12 months divided by 12)".

Item 6a. Determine the total amount of dividend or interest income you received last year and divide this figure by 12. Print the amount in the space provided.

Item 6b. Determine the total amount of rental property income you received last year and divide this figure by 12. Print the amount in the space provided.

Item 6c. Determine the total amount of trust income you received last year and divide this figure by 12. Print the amount in the space provided.

Item 6d. Determine the total amount of other investment income you received last year and divide this figure by 12. Print the amount in the space provided.

Item 7 requires you to provide self-employment income information. If you do not have any self-employment income, print "0" on both lines and go on to Item 8.

Item 7. Print the amount of income you received last month after business expenses in the first space. Determine your total self-employment income for last year and divide this figure by 12. Print the amount in the second space provided.

Check the appropriate box and complete the four questions about your business below
Item 7.

If you are self-employed, you must attach a profit and loss statement for the last two years or a schedule C from your last federal tax return.

If you need more space to answer any questions on the form, attach an 8 ½" by 11" sheet of paper and write the question number before your answer.



Item 8. Check this box if you received any additional income in the last 12 months. Print a description of the source of these amounts.

Item 9. Check this box if you have had a significant change of income over the last 12 months. You must provide information about this change.

Item 10. Complete Items 10a-10g. For items 10d, 10e and 10f, do not include payments made for children or parties to this case.

Item 11. Provide the information requested for items 11a.-11c.

Completing the Income and Expense Declaration, page 3 of 4

In the top bar, print the parties' names just as they were printed on the first page. Print your case number in the box to the right.

Item 12. List all those people living in your home, their age, their relation to you, their gross monthly income if known, and whether or not they pay some of the household expenses. You must include roommates and children.

Item 13 asks you to list all of your monthly expenses. Check the appropriate box to indicate whether the monthly expenses you will list are "Estimated expenses," "Actual Expenses," or what your "Proposed needs" will be when the court makes its orders.

Item 13a(1). Check the box to indicate whether you pay rent or mortgage and print the amount of your monthly payment.

13a(1)(a) and (b). If you have a mortgage on your home, break down the payment according to how much goes towards principal, interest taxes and insurance. These figures should total the amount listed at *line 13(a)(1)*.

13a(2). If you pay property taxes separately, print the amount here.

13a(3). Print the amount you pay for renter's insurance or homeowners insurance (if not included in your mortgage).

Item 13a(4). Print the cost of repairs or maintenance to your home. Since these costs may not be incurred on a monthly basis, you may add up all expenses over the past twelve months and divide by twelve to get a monthly average.

Complete *Items 13b-13o*.

For Item 13b include any co-payments for health care you are required to pay and which are not paid by someone else.



For *Item 13c*, include daycare, preschool or after school programs that your children attend while you work or attend school.

For *Item 13l* do not include your car payment.

Item 13p. Skip to *Item 14*. This section asks you to list all of your installment payments, such as credit cards, fines and auto loans. You must provide the creditor's name, the reason for the payment, how much you are supposed to pay every month, the balances owed, and when you made the last payment. If you do not have enough room on this page, you may continue on another page. You will need to label the page "Attachment 14" and attach the page to your Income and Expense Declaration packet. When you are finished, add all of the payments together and enter the sum on *line 13p*.

Item 13q. Print any other expense not already included.

Item 13r. Add *lines 13 a-q* together, except for *items 13a(1)(a) and (b)*. Print the total on *line 13r*.

Item 13s. Print the amount of the expenses in *item 13r* that are being paid by someone other than you.

Item 15. If you have hired an attorney at any time for this case, complete this section. The attorney will need to sign as well.

Completing the Income and Expense Declaration, page 4 of 4

Complete the Child Support Information only if your case includes child support issues. Please note that if you have children and you are attempting to finalize your dissolution or legal separation, child support will always be an issue.

In the top bar, print the parties' names just as they were printed on the first page. Print your case number in the box to the right.

Item 16a. Print the number of children under age of 18 that you have with the other parent in this case. Do not include children from other relationship.

Item 16b. Print the percentage of time the child spends in the care of each parent, or describe your parenting plan.

Item 17. Check the appropriate box to indicate whether your employer offers health insurance, with or without cost to you. If so, complete items b-d.

Items 18a-d relate only to the children you have with the other parent in this case.

Item 18a. If you have any work related childcare expenses, print the monthly amount here.



Item 18b. Print the amount of additional health care costs for your children that are not covered by insurance.

Item 18c. If you have any travel related expenses for visits, print the amount here.

Item 18d. If you have any expenses related to your children's educational or other special needs, print that amount here.

Item 19. Special Hardships. You may request that the court consider special financial circumstances that you are experiencing, when it calculates your child support amount.

Item 19a. Extraordinary healthcare expenses do not include health insurance, deductibles or co-payments.

Item 19c(1) and (2). List monthly expenses for your minor children from other relationships who reside in your home. Print the names and ages of all children from other relationships whose expenses are included here.

Item 19c(3). List any amount of child support you receive for the children listed in *Item 19c(2)*.

Below *Item 19*, you must provide an explanation of how these expenses or losses create an extreme financial hardship on you and your children.

Item 20. You may provide the court with other information you think is relevant to the calculation of the support amount in your case.

Now that you have completed the Income and Expense Declaration you must go back and complete page one.

At the bottom of the page, print the number of pages you plan to attach to this form.

At the bottom of the page, print the date and your name in the spaces provided and sign your name on the line to the right.

FILING THE INCOME AND EXPENSE DECLARATION

Attach copies of your pay stubs for the last two months or other proof of your income, to the front page of the form.

If you are completing the **Income and Expense Declaration** for filing with an **Order to Show Cause, Notice of Motion, or Request to Enter Default**, follow the instructions for that form.



If you are filing an **Income and Expense Declaration** on its own, you must serve a copy on all other parties before it can be filed. Service must be done by an adult who is not a party to the case, by hand-delivery or by first class mail. The person who serves a copy of the **Income and Expense Declaration** on the other party or parties must complete a Proof of Personal Service, form FL-330, or Proof of Service By Mail, form FL-335. You must complete the caption at the top of the form just as you completed the caption on the **Income and Expense Declaration**. Have the person who served the other party complete the rest of the form, then make a copy of the completed form.

Take the original **Income and Expense Declaration** with attachments and one copy to Room 100 for filing, along with the Proof of Service and copy, if applicable.

Family Code, §§ 2030–2032,
2100–2113, 3552, 3620–3634,
4050–4076, 4300–4339
www.courtinfo.ca.gov

PETITIONER/PLAINTIFF: _____ RESPONDENT/DEFENDANT: _____ OTHER PARENT/CLAIMANT: _____	CASE NUMBER: _____
---	-----------------------

Attach copies of your pay stubs for the last two months and proof of any other income. Take a copy of your latest federal tax return to the court hearing. (Black out your social security number on the pay stub and tax return.)

5. **Income** (For average monthly, add up all the income you received in each category in the last 12 months and divide the total by 12.)

	Last month	Average monthly
a. Salary or wages (gross, before taxes)	\$ _____	_____
b. Overtime (gross, before taxes)	\$ _____	_____
c. Commissions or bonuses.	\$ _____	_____
d. Public assistance (for example: TANF, SSI, GA/GR) <input type="checkbox"/> currently receiving	\$ _____	_____
e. Spousal support <input type="checkbox"/> from this marriage <input type="checkbox"/> from a different marriage	\$ _____	_____
f. Partner support <input type="checkbox"/> from this domestic partnership <input type="checkbox"/> from a different domestic partnership	\$ _____	_____
g. Pension/retirement fund payments.	\$ _____	_____
h. Social security retirement (not SSI)	\$ _____	_____
i. Disability: <input type="checkbox"/> Social security (not SSI) <input type="checkbox"/> State disability (SDI) <input type="checkbox"/> Private insurance	\$ _____	_____
j. Unemployment compensation	\$ _____	_____
k. Workers' compensation	\$ _____	_____
l. Other (military BAQ, royalty payments, etc.) (specify):	\$ _____	_____

6. **Investment income** (Attach a schedule showing gross receipts less cash expenses for each piece of property.)

a. Dividends/interest.	\$ _____	_____
b. Rental property income	\$ _____	_____
c. Trust income.	\$ _____	_____
d. Other (specify):	\$ _____	_____

7. **Income from self-employment, after business expenses for all businesses.** \$ _____

I am the ☐ owner/sole proprietor ☐ business partner ☐ other (specify): _____

Number of years in this business (specify): _____

Name of business (specify): _____

Type of business (specify): _____

Attach a profit and loss statement for the last two years or a Schedule C from your last federal tax return. Black out your social security number. If you have more than one business, provide the information above for each of your businesses.

8. ☐ **Additional income.** I received one-time money (lottery winnings, inheritance, etc.) in the last 12 months (specify source and amount): _____

9. ☐ **Change in income.** My financial situation has changed significantly over the last 12 months because (specify): _____

10. **Deductions** Last month

a. Required union dues	\$ _____	_____
b. Required retirement payments (not social security, FICA, 401(k), or IRA).	\$ _____	_____
c. Medical, hospital, dental, and other health insurance premiums (total monthly amount).	\$ _____	_____
d. Child support that I pay for children from other relationships.	\$ _____	_____
e. Spousal support that I pay by court order from a different marriage.	\$ _____	_____
f. Partner support that I pay by court order from a different domestic partnership	\$ _____	_____
g. Necessary job-related expenses not reimbursed by my employer (attach explanation labeled "Question 10g")	\$ _____	_____

11. **Assets** Total

a. Cash and checking accounts, savings, credit union, money market, and other deposit accounts	\$ _____	_____
b. Stocks, bonds, and other assets I could easily sell	\$ _____	_____
c. All other property, <input type="checkbox"/> real and <input type="checkbox"/> personal (estimate fair market value minus the debts you owe)	\$ _____	_____

PETITIONER/PLAINTIFF: _____ RESPONDENT/DEFENDANT: _____ OTHER PARENT/CLAIMANT: _____	CASE NUMBER: _____
---	-----------------------

12. The following people live with me:

Name	Age	How the person is related to me? (ex: son)	That person's gross monthly income	Pays some of the household expenses?
a.				<input type="checkbox"/> Yes <input type="checkbox"/> No
b.				<input type="checkbox"/> Yes <input type="checkbox"/> No
c.				<input type="checkbox"/> Yes <input type="checkbox"/> No
d.				<input type="checkbox"/> Yes <input type="checkbox"/> No
e.				<input type="checkbox"/> Yes <input type="checkbox"/> No

13. Average monthly expenses ☐ Estimated expenses ☐ Actual expenses ☐ Proposed needs

- | | |
|---|---|
| <p>a. Home:</p> <p>(1) <input type="checkbox"/> Rent or <input type="checkbox"/> mortgage... \$ _____</p> <p style="padding-left: 20px;">If mortgage:</p> <p style="padding-left: 40px;">(a) average principal: \$ _____</p> <p style="padding-left: 40px;">(b) average interest: \$ _____</p> <p>(2) Real property taxes \$ _____</p> <p>(3) Homeowner's or renter's insurance (if not included above) \$ _____</p> <p>(4) Maintenance and repair \$ _____</p> <p>b. Health-care costs not paid by insurance... \$ _____</p> <p>c. Child care \$ _____</p> <p>d. Groceries and household supplies. \$ _____</p> <p>e. Eating out. \$ _____</p> <p>f. Utilities (gas, electric, water, trash) \$ _____</p> <p>g. Telephone, cell phone, and e-mail \$ _____</p> | <p>h. Laundry and cleaning \$ _____</p> <p>i. Clothes \$ _____</p> <p>j. Education \$ _____</p> <p>k. Entertainment, gifts, and vacation. \$ _____</p> <p>l. Auto expenses and transportation (insurance, gas, repairs, bus, etc.) \$ _____</p> <p>m. Insurance (life, accident, etc.; do not include auto, home, or health insurance)... \$ _____</p> <p>n. Savings and investments. \$ _____</p> <p>o. Charitable contributions. \$ _____</p> <p>p. Monthly payments listed in item 14 (itemize below in 14 and insert total here). . \$ _____</p> <p>q. Other (specify): \$ _____</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>r. TOTAL EXPENSES (a–q) (do not add in the amounts in a(1)(a) and (b)) \$ _____</p> </div> <p>s. Amount of expenses paid by others \$ _____</p> |
|---|---|

14. Installment payments and debts not listed above

Paid to	For	Amount	Balance	Date of last payment
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	
		\$	\$	

15. Attorney fees (This is required if either party is requesting attorney fees.):

- a. To date, I have paid my attorney this amount for fees and costs (specify): \$ _____
- b. The source of this money was (specify): _____
- c. I still owe the following fees and costs to my attorney (specify total owed): \$ _____
- d. My attorney's hourly rate is (specify): \$ _____

I confirm this fee arrangement.

Date: _____

(TYPE OR PRINT NAME OF ATTORNEY)



(SIGNATURE OF ATTORNEY)

PETITIONER/PLAINTIFF:	CASE NUMBER:
RESPONDENT/DEFENDANT:	
OTHER PARENT/CLAIMANT:	

CHILD SUPPORT INFORMATION**(NOTE: Fill out this page only if your case involves child support.)****16. Number of children**

- a. I have *(specify number)*: _____ children under the age of 18 with the other parent in this case.
- b. The children spend _____ percent of their time with me and _____ percent of their time with the other parent.
(If you're not sure about percentage or it has not been agreed on, please describe your parenting schedule here.)

17. Children's health-care expenses

- a. ☐ I do ☐ I do not have health insurance available to me for the children through my job.
- b. Name of insurance company:
- c. Address of insurance company:
- d. The monthly cost for the **children's** health insurance is or would be *(specify)*: \$
(Do not include the amount your employer pays.)

18. Additional expenses for the children in this case

Amount per month

- a. Child care so I can work or get job training. \$ _____
- b. Children's health care not covered by insurance \$ _____
- c. Travel expenses for visitation \$ _____
- d. Children's educational or other special needs *(specify below)*: \$ _____

19. Special hardships. I ask the court to consider the following special financial circumstances*(attach documentation of any item listed here, including court orders):*

Amount per month

For how many months?

- a. Extraordinary health expenses not included in 18b. \$ _____
- b. Major losses not covered by insurance (examples: fire, theft, other insured loss) \$ _____
- c. (1) Expenses for my minor children who are from other relationships and are living with me \$ _____
- (2) Names and ages of those children *(specify)*:

(3) Child support I receive for those children. \$ _____

The expenses listed in a, b, and c create an extreme financial hardship because *(explain)*:

20. Other information I want the court to know concerning support in my case *(specify)*: